



General Assembly

Substitute Bill No. 114

February Session, 2014



**AN ACT ESTABLISHING A PROPERTY TAX PROGRAM TO
ENCOURAGE THE PRESERVATION OF HISTORIC AGRICULTURAL
STRUCTURES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (NEW) (*Effective from passage*) (a) As used in this section:
- 2 (1) "Municipality" means any town, consolidated town and city,
3 consolidated town and borough, city or borough;
- 4 (2) "Historic agricultural structure" means a barn listed on the
5 National Register of Historic Places, 16 USC 470a, as amended from
6 time to time, or on the state register of historic places, as defined in
7 section 10-410 of the general statutes, or a stone wall or other structure,
8 including the land necessary for the function of the barn, stone wall or
9 other structure, currently or formerly used for agricultural purposes
10 and at least seventy-five years old, provided such barn, stone wall or
11 other structure (A) provides scenic enjoyment to the general public
12 from a public road, (B) is historically important on a local, regional,
13 state or national level, either independently or as part of an historic
14 district established under section 7-147a of the general statutes or by
15 special act, or (C) has physical or aesthetic features that contribute to
16 the historic or cultural integrity of a property listed on or eligible for
17 listing on the National Register of Historic Places, 16 USC 470a, as
18 amended from time to time, or on the state register of historic places,

19 as defined in section 10-410 of the general statutes;

20 (3) "Preservation easement" means an easement over an historic
21 agricultural structure conveyed to a municipality for a term of up to
22 ten years;

23 (4) "Easement agreement" means the document conveying the
24 preservation easement;

25 (5) "Legislative body" means the legislative body of a municipality
26 or, where the legislative body is a town meeting, the board of
27 selectmen or town council; and

28 (6) "Property tax payment amount" means the amount of property
29 tax due for an historic agricultural structure subject to a preservation
30 easement as established by the legislative body. Such amount shall be
31 fixed for the term of the easement.

32 (b) The legislative body of any municipality that has, by ordinance,
33 adopted the preservation program described in this section may abate
34 the property taxes due for a term of up to ten years with respect to an
35 historic agricultural structure. Such term shall commence with the
36 calendar year immediately preceding the beginning of the tax year for
37 which such taxes are due. Application for such abatement shall include
38 an offer to grant a preservation easement to the municipality for the
39 term of the abatement. Such application shall be made on a form
40 prescribed by the legislative body and shall contain a certification by
41 the owner that, during the term of any such preservation easement
42 accepted by the legislative body, the owner shall maintain the historic
43 agricultural structure in keeping with its historic integrity and
44 character. If the legislative body approves such application, it shall
45 establish the property tax payment amount for such historic
46 agricultural structure so as to reflect, in the sole discretion of the
47 legislative body, the value of the public benefit received from the
48 preservation easement.

49 (c) (1) The legislative body shall release a preservation easement

50 upon request of the owner if the legislative body determines that (A)
 51 the owner cannot comply with the terms of the easement agreement
 52 due to extreme personal hardship, or (B) the historic agricultural
 53 structure has been significantly damaged or destroyed by fire, storm or
 54 any other unforeseen circumstance not within the control of the owner.

55 (2) If, during the term of a preservation easement, the legislative
 56 body determines that the owner has failed to maintain an historic
 57 agricultural structure in accordance with the easement agreement, the
 58 legislative body may terminate the easement and levy an early release
 59 penalty.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

Statement of Legislative Commissioners:

In subsection (a)(2)(C), "as amended from time to time" was added for consistency.

PD *Joint Favorable C/R* FIN

FIN *Joint Favorable Subst.-LCO*